1951 K **File No.** Motor Tax II(R)/51

Legal Dept.

B. **BRANCH**

SM 5/7

Subject:— Rules under the Bombay Motor vehicles Tax Act, 1935

File No. Motor Tax II (R)/51

Gen. 104 a.

491-B.

Office of the R.L.A.

Sections 6 and 7 of the Bombay Motor Vehicles Tax Act, 1935, have been amended by the Bombay Motor Vehicles Tax (Amendment) Act, 1947 (Bom.XLVI of 1947) for the specific purpose of making motor vehicles liable to a higher rate of Tax in cases where motor vehicles, without any structural alterations, have been put to uses other than those for which they are taxed (see the Statement of Objects and Reasons of the Bill which became an Act No. XLVI of 1947 afterwards). The said sections 6 and 7 may be resorted to and the necessary forms may be prescribed under section 6 and of the Act. The State Transport Officer does not appear to have taken into consideration the provisions of sections 6 and 7 of the Act as amended by the Bombay Act XLVI of 1947.

Sd/-

Remembrancer of Legal Affairs.

U.R. to H.L.No. 18178, dated the 15th November 1951.

M.V.D.
21/6
4c.